

**Special Accounts Management Strategy Implementation Work Plan**

Strategy Priority	Activity	Office	Due Date	July 2013 Update	January 2014 Update
Coordination & Transparency	Determine OSRTI, OSRE, and OCFO Roles in Managing Special Account Intranet and Internet Information	OSRE OSRTI OCFO	Ongoing	The "Status of Special Accounts" section of the Special Accounts web page was updated to reflect end of FY 2012 data.  Placing Special Accounts as a topic under the Quick Finder section is on hold pending completion of a restructuring of the Superfund page.	Discuss with Committee at January 2014 meeting managing special account information on the internet as a resource directory under One EPA web efforts.
	Report Special Account Financial and Planning Data Publicly	OSRTI OSRE OCFO Lead Regions	1st Monday in February each year	SA financial and planning information as of October 2012 was reported in EPA's FY 2014 Annual Performance Plan and Congressional Justification released April 2013. The information can be found on pages 720-724 of the document.	SA financial and planning information will be reported in EPA's FY 2015 Annual Performance Plan and Congressional Justification to be released March/April 2014.
	Senior Management Committee Semi-annual Meetings	OSRTI OSRE OCFO Lead Regions	Ongoing	Committee met on January 30, 2013 for their semi-annual meeting.	Committee met on July 24, 2013 for their semi-annual meeting.
				Committee is scheduled to meet July 24, 2013 for their semi-annual meeting.	Committee is scheduled to meet January 29, 2014 for their semi-annual meeting.
	Headquarters Review of Regional Reclassification and Closeout Memos	OSRTI OSRE Regions	As memos are received	In FY 2013, OSRTI and OSRE have reviewed 27 accounts with a reclassification, transfer to the Trust Fund and/or closure action in FY 2013. There are 8 accounts with notifications provided in prior fiscal years but the action has yet to be completed. OSRTI is working with the regions to identify what needs to be done to complete these actions.	In FY 2013, OSRTI and OSRE reviewed notifications for 64 accounts with reclassification, transfer to the Trust Fund and/or closure action in FY 2013.
	Respond to External Inquiries	OSRTI OSRE OCFO Regions	As inquiries occur	The FY 2013 House Report (June 22, 2012) accompanying EPA's FY 2013 appropriations mark-up directed EPA to submit a report to the Committee on Appropriations within 120 days of enactment of the Act on the practical and legal implications of re-prioritizing funds planned for future year activities (such as five year reviews) to cleanup activities addressing human health and environmental concerns in the near-term. The report was to evaluate alternative uses for these funds, including short-term activities to reduce or eliminate human exposures and groundwater migration. OSRTI developed a report in coordination with the other offices of the SASMC in response to this requirement. <u>However, due to the continuing resolution the House Appropriations Committee is no longer requesting this report.</u>	Within 120 days of enactment of the FY 2014 omnibus, EPA is directed to submit a report to the Committee on Appropriations on the practical and legal implications of re-prioritizing special account funds planned for future year activities to cleanup activities addressing human health and environmental concerns in the near-term. The report should evaluate alternative uses for these funds, including short-term activities to reduce or eliminate human exposures and groundwater migration.
					A special account fact sheet and frequently asked questions for the public have been finalized and assigned a document number. These materials will be available to the public on EPA's special account website.
	Update Special Account Management Strategy	OSRTI OSRE OCFO Regions	January 2013	The Special Accounts Management Strategy for 2013-2015 was issued March 15, 2013 and can be found at: <a href="http://www.epa.gov/superfund/pubs/pdfs/Superfund_Special_Accounts_Management_Strategy_for_2013-2015.pdf">http://www.epa.gov/superfund/pubs/pdfs/Superfund_Special_Accounts_Management_Strategy_for_2013-2015.pdf</a>	There is no update at this time.
	Report on Annual Activities of the SASMC	OSRTI	Annually	OSRTI issued a report on the activities of the SASMC in calendar year 2012 to EPA senior managers on March 20, 2013.	OSRTI will report by March 31, 2014 to EPA senior managers on the activities of the SASMC in calendar year 2013.

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SA Use & Planning Efforts	Maintain CERCLIS Special Account Management Screens	OSRTI OSRE	Ongoing	<p>The Instruction Guide for the CERCLIS Special Account Management Screen was updated March 13, 2013 in preparation for FY 2013 special account mid-year planning updates.</p> <p>The OSRTI Special Accounts Data Sponsor reviewed the special account planning screen developed for the Superfund Enterprise Management System (SEMS) on April 16, 2013. The screen will be undergoing user acceptance testing in July 2013.</p>	<p>The Instruction Guide for the CERCLIS Special Account Management Screen was updated September 2013 in preparation for FY 2014 special account work planning activities.</p> <p>The OSRTI Special Accounts Data Sponsor reviewed and updated in October 2013 the user training guide for the special accounts screen developed in the Superfund Enterprise Management System (SEMS). CERCLIS was changed to read-only access in November 2013, and all future special account planning will be done in SEMS.</p>
	Update CERCLIS Special Account Planning Data	Regions	At least twice a year	Regions entered FY 2013 mid-year planning data April 1 to April 19, 2013. Mid-year calls with Regions 1, 2, 4, and 8 took place between June 10 and June 13. Regions 3, 5, 6, 7, 9, and 10 elected to provide written responses to questions in lieu of a conference call with Headquarters. Written responses were provided by June 14, 2013.	Regions entered FY 2014 work planning data October 17 to November 11, 2013. The financial data the regions updated were as of October 1, 2013 but there was a delay in data entry due to the shutdown of the federal government. Responses from regions to questions by HQ of the work planning data are due by January 24, 2014.
	Exploring Special Account Uses	OSRTI OSRE OCFO Regions	As issues arise	<p><b>Exemption 5 - Attorney-Client Privilege</b>  <span style="background-color: black; color: black;">[REDACTED]</span>  <span style="background-color: black; color: black;">[REDACTED]</span>  <span style="background-color: black; color: black;">[REDACTED]</span>  <span style="background-color: black; color: black;">[REDACTED]</span>  <span style="background-color: black; color: black;">[REDACTED]</span></p> <p>OSRTI is working with regions to identify a more streamlined method for using special accounts in the Contract Lab Program (CLP). An SV document to replace appropriated expenditures from the prior fiscal year with available special account funds is being investigated in order to capitalize on the efficiencies of the CLP while also maximizing the use of special accounts.</p> <p>OCFO will be discussing with the SASMC at their July 2013 meeting the ability to access indirect costs placed in special accounts.</p> <p>The Superfund Program Review for the Superfund Remedial program developed 5 recommendations to improve the use and management of special accounts. A Special Accounts subgroup was formed to develop an action plan to address the recommendations, and the SASMC will be briefed on the action plan at their July 24th meeting. The recommendations from the Superfund Program Review for special accounts were 1) use special accounts for oversight of PRPs, 2) use in-house resources if special account funds aren't available for oversight, 3) incentivize the closing of old or low balance special accounts, and 4) evaluate the future work requirements for placement of funds into special accounts. Other issues identified by the Special Accounts subgroup will also be discussed with the SASMC at their July meeting.</p>	<p><b>Exemption 5 - Deliberative Process</b>  <span style="background-color: black; color: black;">[REDACTED]</span>  <span style="background-color: black; color: black;">[REDACTED]</span>  <span style="background-color: black; color: black;">[REDACTED]</span>  <span style="background-color: black; color: black;">[REDACTED]</span></p> <p>OSRTI will discuss with the Committee the results of the FY 2013 pilot with Region 1 to use special accounts in the Contract Lab Program (CLP) by reimbursing prior budget fiscal year funds with available special account funds using an SV document. The Committee will also discuss application of the pilot to all regions in FY 2014.</p> <p>OCFO is discussing with the SASMC in January 2014 the ability to use special account funds for indirect costs.</p> <p>As a result of the SASMC's July 2013 meeting, staff are proceeding with the development of a memo encouraging the use of special accounts for PRP oversight under the Superfund Remedial Program Review.</p>
					The FY 2014 Action Code Dictionary for the Superfund Program is being updated to reflect that the WQ bulk funding code may be used for the obligation of special account funds in the action code field (5th & 6th characters of the project field) and the OU field (7th & 8th characters of the project field). The dictionary explicitly states that upon expenditure of funds the WQ bulk funding code must be changed to a specific response action code reflecting the expenditure of the funds. The WQ code will not be allowed in the SSID field (1st - 4th characters of the project field) in association with special account funds. OSRTI will review with the regions obligation and expenditure of special account funds with WQ in the action code or OU field as part of the work planning and mid-year review processes.

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Monitoring SAs	Develop and Review Standard Special Accounts Planning and Use Reports	OSRTI OSRE OCFO Regions	Ongoing	The OSRTI Special Accounts Data Sponsor is working with the SEMS reporting team and the regions to prioritize ReportLink special account reports for development in the SEMS environment.	The OSRTI Special Accounts Data Sponsor and the regions are conducting user acceptance testing (UAT) of special account reports developed in the SEMS environment.
				The status of planned reclassifications, transfers to the Trust Fund, and account closures in FY 2013 were provided to the SASMC and Superfund Division Directors on March 4, 2013 and June 17, 2013, as well as a national summary of special accounts and a summary of planned uses for accounts with more than \$10M available.	The status of planned reclassifications, transfers to the Trust Fund, and account closures in FY 2013 were provided to the SASMC and Superfund Division Directors on January 3, 2014, as well as a national summary of special accounts as of the end of FY 2013.
				OSRTI has developed mock-ups of 2 standard reports to be developed for CBOR. One report will identify accounts where no obligation or disbursement transaction has taken place from a special account in the past 5 years. The other report will identify those sites where there is a special account and unliquidated obligations of appropriated funds. OCFO staff are currently reviewing the report mock-ups. After their review, the reports and requirements will be sent to the EPA Call Center for development.	OCFO/OTS is developing a standard report for the special account universe in CBOR to identify those accounts with no utilization activity in the past 5 years. The OSRTI sponsor approved the requirements necessary for the report on January 6, 2014. OSRTI has not yet provided to the EPA Call Center a request to develop a standard report for unliquidated obligations of appropriated funds at sites with open special accounts.
				The Special Accounts Management Strategy for 2013-2015 incorporates a requirement outlined in the 2012 Effective Utilization memo for regional Superfund Division Directors to review annually open accounts with more than \$1 million available or accounts with \$0 obligated or disbursed in the past 5 years. OSRTI is to provide a list of those accounts as part of the annual work planning special account data review. A list of accounts was provided to the regions in the Fall 2013, and will be provided again in Fall 2014.	OSRTI provided to the regional Superfund Division Directors in December 2013 a list of those open accounts with more than \$1 million available or accounts with \$0 obligated or disbursed in the past 5 years for their review pursuant to the 2012 Effective Utilization memo.
	Develop and Implement Special Accounts Data Monitoring Plan	OSRTI OSRE	Ongoing	OSRTI and OSRE reviewed FY 2013 mid-year planning data consistent with the checklist developed to document Headquarters review of planning data.	OSRTI and OSRE reviewed FY 2014 work planning data consistent with the checklist developed to document Headquarters review of planning data. The Special Accounts Data Monitoring Plan is being updated to add an annual review by the regional Superfund Division Directors of special accounts with less than \$25,000 available for possible closure, as well as reflect SEMS planning and reporting instead of CERCLIS. The updated Data Monitoring Plan will be finalized by the end of 2nd quarter FY 2014.
	Conduct Special Accounts Work Planning and Mid-Year Reviews	OSRTI OSRE Regions	Twice a year	FY 2013 mid-year discussions were conducted June 10 to June 18, 2013.	FY 2014 work planning discussions will take place the week of January 21, 2014 with all responses from regions required by January 24, 2014.
				OSRTI and OSRE will provide an analysis of the mid-year special account data to the SASMC for their July 2013 meeting. OSRTI staff will also brief the OSRTI OD and staff separately.	OSRTI and OSRE will provide an analysis of the work planning special account data to the SASMC for their January 2014 meeting.
	Regularly Analyzing the "Oldest Accounts"	OSRTI OSRE	At least twice a year	OSRTI and OSRE analyzed the plans for using funds in the 195 open accounts that are 10 years old or more as part of FY 2013 mid-years.	OSRTI and OSRE analyzed the plans for using funds in the 324 open accounts that are 10 years old or more as part of FY 2014 work planning.
	Develop Controls to Monitor Negative Available Balances	OCFO	9/30/2010	OFS conducted reviews of negative balances in special accounts and notified regions April/May 2013 of steps required to correct the negative balances.	OFS/CFC conducted reviews of negative balances in special accounts and notified regions July/August 2013 and October/November 2013 of steps required to correct the negative balances.
	Reevaluate \$88.4 Million Held for Potential Future Use	OSRTI OSRE	At least twice a year	OSRTI and OSRE reviewed these accounts as part of FY 2013 mid-years and found their planned use of funds is consistent with the 2010 SA Planning and Use Guidance.	OSRTI and OSRE reviewed these accounts as part of FY 2014 work planning and found their planned use of funds is consistent with the 2010 SA Planning and Use Guidance.
	New Financial System	OCFO OSRTI Lead Regions	10/1/12	There is no update at this time.	There is no update at this time.

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Regional Support, Guidance & Training	Special Accounts Training	OSRTI OSRE OCFO Regions	Ongoing	A Special Accounts Refresher Training session was held at the Superfund Virtual Cost Recovery Conference on May 22, 2013.	The OSRTI Special Accounts Data Sponsor reviewed and updated the User Guide for the special accounts screen in SEMS, which will be used in SEMS training for the regions.
	Identify and Prioritize Additional Guidance or Reference Documents for Completion or Development	OSRTI OSRE OCFO Regions	Ongoing	SASMC staff are currently developing special account fact sheets and frequently asked questions for the internet as follow-up to the June 2012 SASMC meeting. Staff are also developing internal fact sheets for charging payroll to special accounts and managing deposits into special accounts. The SASMC will discuss development of the following documents: 1) a guidance to address the effect of special account reclassifications on state cost share and, 2) a memo encouraging use of special accounts for oversight of PRP actions at Superfund sites (Superfund Program Review recommendation).	A special account fact sheet and frequently asked questions for the internet have been finalized and assigned a document number. OSRTI issued on behalf of the SASMC the following documents: fact sheet for charging payroll to special accounts (September 2013); fact sheet for managing deposits into special accounts (September 2013); and a change in the requirements for notifying headquarters when special accounts are established and the agreement is silent on special accounts (September 2013). Documents under development include the effect of special account reclassifications on state cost share and a memo encouraging the use of special accounts for oversight of PRP actions at Superfund sites.